

**Office of the Deputy Inspector General for Auditing  
of the  
Department of Defense**

**Audit and Evaluation Plan  
FY 2004**

as of April 30, 2004



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**MEMORANDUM FOR DISTRIBUTION**

**SUBJECT:** Audit and Evaluation Plan for Fiscal Year 2004

The attached plan indicates this office's planned new starts in FY 2004. This plan may be subject to many changes in the coming months as we react to requests from the Congress and the Department to perform quick reaction reviews to address sensitive issues related to Iraq military readiness and security. Where the audit topics are not mandated by law, regulation, or congressional direction, they have been developed as much as possible in consultation with DoD managers. These projects also have been coordinated in the joint audit and inspection planning groups that address coverage in each major functional area.

We regularly receive high priority management requests, congressional requests, hotline allegations, and other out-of-cycle requirements that necessitate changes to the initial plan. To discuss currently planned or ongoing coverage at any point during the year, it is advisable to check directly with the cognizant OIG, DoD issue area planning group, as listed in Appendix A. See Appendix B for the plan distribution. Updates to this plan, as well as information concerning ongoing projects, are available on our website at [www.dodig.osd.mil/audit](http://www.dodig.osd.mil/audit).

Francis E. Reardon  
Deputy Inspector General  
for Auditing

Attachment



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## ACQUISITION PROGRAM

**Use of the Other Transaction Prototype Authority (D2004AB-0006)** The objective of this audit will be to determine whether the Military Departments and Defense agencies are properly using the authority identified in 10 U.S.C. 2371, Section 845, Other Transactions for Prototypes. Specifically, we will determine how the Military Departments and Defense agencies are using the advisory prototype guidance issued by the Director, Defense Procurement (DDP); determine the status of prior prototype projects that were initiated under this authority; evaluate the compliance with the Floyd D. Spence limitations concerning nontraditional contractor participation and cost sharing; and evaluate the validity of the DDP database on the use of these agreements (B. Burton/(703) 604-9071)

**Program Management Audits of Acquisition Programs (D2004AE-0007)** The primary objective of these audits will be to determine whether program managers for selected acquisition programs are adequately readying the programs for their next milestone decision points in the acquisition process. The audits will follow the critical program management elements approach for the audits and focus on high-risk areas and areas of special interest to the programs' managers at all levels. They will also determine whether the programs are implementing best business practices and are making full use of the flexibilities available through acquisition initiatives. (J. Meling/(703) 604-9091)

Number	Title	Point of Contact	Announced
4AE-0014	MH-47G Helicopter Service Life Extension Program	J. Meling (703) 604-9091	10/6/2003

**DoD's Use of Metrics in Testing (D2004AB-0013)** The objective of this audit will be to determine whether DoD has established a framework to develop performance metrics for the value and quality of test and evaluation. Specifically, the audit will determine whether metrics are developed for amounts and types of data to be obtained during developmental test and evaluation and whether those metrics establish measures of success or progress. (B. Burton/(703) 604-9071)

**Program Management Audits of Special Access Programs (D2004AD-0014)** The primary objective of these audits will be to determine whether program managers for selected special access programs are adequately readying the programs for their next milestone decision points in the acquisition process. The audits will follow the critical program management elements approach for the audits and focus on high-risk areas and areas of special interest to the programs' managers at all levels. They will also determine whether the programs are implementing best business practices and are making full use of the flexibilities available through acquisition initiatives. (K. Truex/(703) 604-8966)

**Acquisition of the Boeing KC-767A Aerial Tanker Aircraft Program (D2004AE-0063)**

The audit was done at the request of the Deputy Secretary of Defense. The objective was to determine whether, in light of recent disclosures by the Boeing Company concerning apparent improprieties by two of the company's executives, there was any compelling reason why the Air Force should not proceed with its Tanker Lease Program. Specifically, the audit reviewed whether these disclosures affect any previous OIG analysis of the program. Report D-2004-064 was issued March 29, 2004. (J. Meling/(703) 604-9091)

**Central Test and Evaluation Investment Program (D2003AB-0082)** The Director, Operational Test and Evaluation requested this audit. The overall objective is to review the Central Test and Evaluation Investment Program. Specifically, the audit will evaluate the degree to which the Central Test and Evaluation Investment Program funding is used to meet the needs of multi-Service test capabilities and the degree to which programs funded by the Central Test Evaluation Investment Program have been procured by the Services. This project was announced February 19, 2003. (B. Burton/(703) 604-9071)

**Allegations on the Acquisition of the C-130J Aircraft (D2003AB-0084)** This audit is one of a series of audits initiated because of allegations to the Defense Hotline concerning management oversight of the contractor's performance on the C-130, F-22, and C-5 aircraft. The audit objective for this project is to determine whether management took appropriate actions in the requirements process, test and evaluation, and contracting for the C-130J aircraft. This project was announced February 28, 2003. (B. Burton/(703) 604-9071)

## **CONSTRUCTION AND INSTALLATION SUPPORT**

**Department of Defense Policies and Procedures to Implement the Rural Development Act of 1972 (D2004CK-0124)** The overall objective will be to determine whether DoD has established policies and procedures that implement the requirements of the Rural Development of 1972. Specifically, the audit will determine whether DoD Components and Military Departments have policies and procedures in place to give first priority to the location of new offices and other facilities in rural areas. This project was announced March 10, 2004.  
(D. Carros/(703) 604-9217)

## CONTRACTING OVERSIGHT

**Contract Costs at Major Ranges (D2004AB-0002)** The objectives of this audit will be to review the management of these contracts. Specifically, the audit will review the use of competition, justification of contract types (cost vs. fixed) and oversight of the contracts and contractor personnel. It will also evaluate whether there is a model of contracting used or whether each range uses its own method to contract. (B. Burton/(703) 604-9071)

**Cost and Performance-Based Engineering and Technical Services (D2003CH-0017)** The overall audit objective is to determine whether DoD is achieving savings, paying fair and reasonable prices, and obtaining the best value when using performance-based versus cost-based contracts to obtain engineering and technical services.

(H. Kleinknecht/(703) 604-9324)

**Quality Assurance at the Defense Contract Management Agency (DCMA)**

**(D2004CF-0033)** The objective of the audit is to determine whether the DCMA's quality assurance program ensures that DoD is receiving quality products and services from its vendors. Specifically, the audit will determine whether the DCMA receives feedback from the Services and the Defense Logistics Agency on the types and depth of deficiencies noted in the field and what actions the DCMA takes to correct problems. It will also determine whether process inspections performed by quality assurance inspectors at vendor facilities are complete, recurring and documented. (T. McKinney/(703) 604-9288)

**DoD Implementation of Sections 801(d) and 803 of the FY 2002 National Defense**

**Authorization (D2004CF-0034)** The overall objective of this audit is to determine whether DoD guidance covering Section 801(d), "Requirement for Program Review Structure," and Section 803, "Competition Requirement for Purchase of Services Pursuant to Multiple Award Contracts," have been developed and implemented. Specifically, the audit will determine whether all vendors that have been awarded multi-award contracts are being given a fair opportunity to compete on the awards of delivery and task orders. It will also determine whether DoD has established procedures for the management and oversight of the acquisition of services as required by Section 801(d). (T. McKinney/(703) 604-9288)

**Performance-Based Incentive Contracts (D2004CF-0035)** The overall objective of this audit is to determine whether performance-based incentive contracts contain adequate metrics to evaluate contractor performance and whether DoD is making appropriate use of incentive clauses to encourage better, faster, and more efficient contractor performance. Specifically, the audit will review how baselines are established to evaluate contractor performance and whether negative incentives as well as positive incentives are awarded to contractors.

(T. McKinney/(703) 604-9288)

**Defense Contract Management Agency Oversight of Prime Contractor Small Business Programs (D2004CK-0038)** The audit will evaluate whether Defense Contract Management Agency offices are providing adequate oversight of DoD prime contractor small business programs. (J. Doyle/(703) 604-9349)

**DoD Use and Control of Government Purchase and Travel Cards (D2004CK-0040)** The audit objective will be to evaluate DoD use and control of Government purchase and travel cards, including convenience checks. Specifically, the audit will evaluate whether systems and controls are adequate to prevent the fraudulent and/or improper use of the cards. Issues identified in prior and on-going DoD-wide charge card audits include: purchases at unauthorized businesses, unauthorized use, questionable transactions, excessive purchase card limits, improper separation of duties for approving purchases, and continuing use of closed accounts. (J. Doyle/(703) 604-9349)

**Contract Award and Administration for Modular Causeway Systems (D2004CG-0026)** This audit is being done in response to allegations made to the Defense Hotline. The audit objective is to determine whether contract award and administration policies and procedures were properly followed for acquisition of the Modular Causeway Systems. This project was announced November 4, 2003. (D. Culp/(703) 604-9335)

**Analysis of the Defense Finance and Accounting Service Military Retired and Annuitant Pay Sourcing Options (D2004CB-0066)** The overall objective is to review the analysis of the Defense Finance and Accounting Service options for the military retired and annuitant pay functions conducted by the Center for Naval Analyses. Specifically, the audit will review the \$42 million cost savings associated with the contractor continuing performance and review the basis and analysis of contractor performance data. This project was announced December 19, 2003. (K. Caprio/(703) 604-9202)

**Contract No. N00024-02-C-6165 for Consulting Services at the Naval Shipbuilding, Conversion, and Repair Facility (D2004CF-0031)** This audit was a Congressional request on behalf of an employee who worked for the Navy. The employee alleged contract award and contractor performance improprieties involving a contract with DeWolff, Boberg and Associates (DB&A) for consulting services. The audit will address whether the Navy executed effective contract planning and administration procedures. It will also address the type of contract used, funding and pricing issues, and an evaluation of the contractor's performance. This project was announced December 3, 2003. (T. McKinney/(703) 604-9288)

**North Atlantic Treaty Organization Airborne Warning and Control System Mid-term Modernization Program “Global Solution” (D2004CF-0068)** The objective was to determine whether correct business and contracting processes were used in the negotiations and award of the North Atlantic Treaty Organization (NATO) Airborne Warning and Control (AWACS) Program “Global Solution.” Report D-2004-069 was issued April 14, 2004. (T. Moore/(703) 604-9282)

**Undefinitized Contractual Actions (D2003CF-0072)** The audit objective will be to evaluate DoD compliance with restrictions on undefinitized contractual actions imposed by 10 U.S.C. 2326. This project was announced January 31, 2003. (T. McKinney/(703) 604-9288)

**Selected DoD Purchase Card Transactions Originating Outside the United States (D2003LH-0052)** The overall audit objective is to determine whether purchase card transactions originating outside the United States were appropriate. Specifically, the audit will examine purchases identified through data mining techniques. This project was announced January 21, 2003. (D. Payne/(703) 604-8907)

**DoD Controls Over Purchase Cards in the Military Health System (D2003LF-0101)** The overall objective will be to evaluate the military health system's issuance and use of purchase cards. Specifically, the audit will determine the appropriateness of purchases and evaluate the controls over the use of purchase cards. This project was announced April 2, 2003. (M. Joseph/(757) 872-4801)

**Award of the Air Force F-15 Trainer Support Contract to the Boeing Company (D2003CH-0113)** This audit will be conducted in response to a request from Congress. The overall objective will be to determine whether the Air Force decision to award a contract for F-15 Trainer Support with the Boeing Company was made in accordance with the technical/management, past performance, and cost/price criteria contained in the Request for Proposal and provides best value to the Air Force. This project was announced April 16, 2003. (H. Kleinknecht/(703) 604-9324)

**Management of the Centrally Billed Government Travel Card Program at Defense Agencies (D2003CK-0125)** The overall objective will be to determine whether Defense agencies properly administered and appropriately used the centrally billed travel cards including unit cards. Specifically, the audit will determine whether the systems and controls are adequate to prevent the fraudulent and/or improper use of the cards. This project was reannounced May 13, 2003. (J. Doyle/(703) 604-9349)

**Contracting and Purchase Card Issues at the Army Corps of Engineers, Louisville District, Louisville, Kentucky (D2003CK-0185)** The audit is being performed in response to allegations to the Defense Hotline concerning irregularities in Army Corps of Engineers contracting actions, purchase card usage, property administration, and funds administration. The objective is to determine whether contracting actions, purchase card controls, and property and funds administration at the Army Corps of Engineers, Louisville District, are effective and appropriate and executed in accordance with applicable laws and regulations. This project was announced July 31, 2003. (J. Doyle/(703) 604-9349)

**Public-Private Competition for the Base Operating Support Functions at Picatinny Arsenal, New Jersey (D2003CH-0137)** The audit was performed in response to a Defense Hotline allegation. The overall audit objective was to review selected portions of the Office of Management and Budget Circular No. A-76 process and the decision to award the Base Operating Support functions to a private contractor. Specifically, the audit reviewed the

performance work statement, augmentation contracts, and information technology costs. Report D-2004-073 was issued April 22, 2004. (H. Kleinknecht/(703) 604-9324)

**Contract for the Air Force Satellite Control Network (D2003AB-0148)** This audit was initiated in response to an allegation to the Defense Hotline concerning contract F04701-02-D-0006 for the Air Force Satellite Control Network, awarded by the Space and Missile Systems Center. The audit objective was to determine whether allegations concerning questionable contracting practices are substantiated. Report D-2004-056 was issued March 10, 2004. (B. Burton/(703) 604-9071)

**Contracts Awarded by the Defense Threat Reduction Agency in Support of the Cooperative Threat Reduction Program (D2003CF-0183)** The overall objective will be to determine whether the Defense Threat Reduction Agency contracting processes in support of the Cooperative Threat Reduction Program were in compliance with applicable laws and regulations. Specifically, the audit will determine whether contracts were awarded and managed to ensure the Government received best value in cost and contractor performance. This project was announced July 31, 2003. (T. McKinney/(703) 604-9288)

**Contracting Procedures at the Defense Supply Center, Columbus Regarding the Department of Defense Small Business Administration 8(a) Program (D2003CF-0194)** The audit was performed in response to a Congressional request from the Chairman, Committee on Small Business, U.S. House of Representatives. The audit examined procedures used by DoD acquisition officials to determine Small Business 8(a) contractors' capabilities to manufacture and deliver items specified in the contracts. Report D-2004-070 was issued April 12, 2004. (T. McKinney/(703) 604-9288)

## **ENVIRONMENT**

**U.S. Army Corps of Engineers Environmental Services Contracting (D2004CB-0149)** The objective is to evaluate the management of U.S. Army Corps of Engineers environmental services contracts. Specifically, the audit will evaluate acquisition planning, performance, oversight, compliance with applicable laws and regulations, and overall contract management for environmental services contracts. This project was announced April 20, 2004.  
(K. Caprio/(703) 604-9202)

## FINANCE AND ACCOUNTING

### **Principal DoD Agency-Wide Financial Statements for the Fiscal Years Ending**

**September 30, 2004 and 2003 (D2004FA-0002)** This audit is required by the Chief Financial Officers Act of 1990, as amended. The audit objective is to determine whether the principal DoD Agency-Wide financial statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles of the United States of America. As part of the audit, we will review the DoD Agency-Wide Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, financing, and custodial activity for the fiscal years then ended. This project was announced September 5, 2003. (L. Peek/(703)/604-9587)

### **Attestation Review of the FY 2003 DoD Counterdrug Funds Obligation Report**

**(D2004LH-0020)** The objective will be to provide an independent attestation that funds obligated on the DoD National Drug Control Program in FY 2003 were used for the purpose intended by Public Law 105-277, "Office of National Drug Control Policy Reauthorization Act." (D. Payne/(703) 604-8907)

**FY 2004 DoD Civilian Payroll Withholding Data (D2004FH-0046)** The overall audit objective is to determine whether the retirement, health, and life insurance withholdings and employee headcount data submitted by DoD are reasonable and accurate. This project was announced December 8, 2003. (B. Sauls/(703) 604-9129)

**Environmental Liabilities to Support the Audit of FY 2004 DoD Agency-wide Financial Statements (D2004CB-0032)** The objective of the audit is to determine the reliability of the processes and data used to report environmental liabilities on the FY 2004 DoD Agency-wide FY 2004 financial statements. The audit will also review internal controls and compliance with laws and regulations related to environmental liabilities. (R. Bird/(703) 604-9102)

**DoD Antideficiency Act Violation Process (D2004FJ-0003)** The objective of the audit is to determine whether all appropriate actions are being taken to reduce the recurrence of Antideficiency Act violations, particularly with respect to appropriate corrective and disciplinary actions taken in response to such violations. This project was announced September 9, 2003. (J. Kornides/(614) 751-1400 x 211)

**Selected Controls Over Army Fund Balance With Treasury at Defense Finance and Accounting Service Indianapolis (D2004FI-0008)** The objective of this audit is to determine whether the Defense Finance and Accounting Service, Indianapolis, properly monitors and controls suspense accounts and the Treasury Trial Balance. This project was announced September 25, 2003. (L. Peek/(703) 604-9587)

**Army General Funds Financial Statements for the Fiscal Years Ending September 30, 2004 and 2003 (D2004FI-0009)** This audit is required by the Chief Financial Officers Act of 1990, as amended. The audit objective is to determine whether the principal Army General Funds Financial Statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. As part of the audit, we will review the Army General Funds Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, and financing for the fiscal years then ended. This project was announced September 24, 2003. (L. Peek/(703) 604-9587)

**Fiscal Year 2004 Army Working Capital Fund Financial Statements (D2004FI-0010)** This audit is required by the Chief Financial Officers Act of 1990, as amended. The audit objective is to determine whether the FY 2004 Army Working Capital Fund Financial Statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. As part of the audit, we will review the Army Working Capital Fund Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, and financing for the fiscal years then ended. This project was announced September 25, 2003. (L. Peek/(703) 604-9587)

**Department of the Navy Working Capital Fund Principal Financial Statements for the Fiscal Years Ending 2004 and 2003 (D2004FC-0015)** The audit objective is to determine whether the principal Department of the Navy Working Capital Fund financial statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. The audit will review the Department of the Navy Working Capital Fund Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, financing, and custodial activity for the fiscal years then ended. This project was announced October 16, 2003. (R. Kidd/(703) 604-9159)

**Department of the Navy General Fund Principal Financial Statements for the Fiscal Years Ending 2004 and 2003 (D2004FC-0016)** The audit objective is to determine whether the principal Department of the Navy General Fund financial statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all material respects, and in conformity with generally accepted accounting principles. The audit will review the Department of the Navy Working General Fund Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, financing, and custodial activity for the fiscal years then ended. This project was announced October 16, 2003. (R. Kidd/(703) 604-9159)

**Principal U.S. Army Corps of Engineers, Civil Works, Financial Statements for the Fiscal Years Ending September 30, 2004 and 2003 (D2004FC-0024)** The audit objective is to determine whether the principal U.S. Army Corps of Engineers, Civil Works, financial statements as of September 30, 2004 and 2003, taken as a whole were presented fairly, in all

material respects, and in conformity with generally accepted accounting principles. The audit will review the U.S. Army Corps of Engineers Balance Sheet as of September 30, 2004 and 2003, and the related statements of net costs, changes in net position, budgetary resources, financing, and custodial activity for the fiscal years then ended. This project was announced October 30, 2003. (R. Kidd/(703) 604-9159)

**Vendor Pay Disbursement Cycle, Air Force General Fund (D2004FD-0040)** The audit objective is to assess internal controls and compliance with laws and regulations pertaining to the vendor pay disbursement cycle in the Air Force General Fund and supported activities. The disbursement cycle begins with contracting actions, ends with payments to vendors, and includes all necessary actions in between. This project was announced December 9, 2003. (B. Flynn/(703) 604-9489)

**Foreign Military Sales Trust Fund Cash Management (D2004FD-0039)** The audit was requested by the Defense Security Cooperation Agency. The overall objective is to audit the cash management of the Foreign Military Sales (FMS) Trust Fund. Specifically, the audit will determine whether internal controls are adequate to ensure that:

- Sufficient cash is available in the applicable country account before expenditure authority is issued to a disbursing office.
- Expenditure authority issued is posted promptly and accurately to the country's account.
- Changes to country account balances are adequately supported.

The audit may also review broader issues pertaining to management of the FMS Trust Fund. This project was announced December 12, 2003. (B. Flynn/(703) 604-9489)

**Principal Air Force Working Capital Fund Financial Statements as of and for the Fiscal Years Ending September 30, 2004, and 2003 (D2004FD-0060)** The audit objective is to determine whether the principal Air Force Working Capital Fund financial statements and accompanying notes, present fairly, in all material respects, in conformity with generally accepted accounting principles in the United States of America, the Air Force Working Capital Fund assets, liabilities and net position as of September 30, 2004, and 2003; and for the fiscal years then ended, the net cost, changes in net position, budgetary resource, and reconciliation of net cost to budgetary resources. This project was announced December 12, 2003. (B. Flynn/(703) 604-9489)

**Principal Air Force General Funds Financial Statements as of and for the Fiscal Years Ending September 30, 2004, and 2003 (D2004FD-0059)** The audit objective is to determine whether the principal financial statements and accompanying notes, present fairly, in all material respects, in conformity with generally accepted accounting principles in the United States of America, the Air Force General Funds assets, liabilities and net position as of September 30, 2004, and 2003; and for the fiscal years then ended, the net cost, changes in net position, budgetary resource, and reconciliation of net cost to budgetary resources. This project was announced December 12, 2003. (B. Flynn/(703) 604-9489)

**FY 2004 Military Retirement Fund Financial Statements (D2004FH-0051)** The objective is to determine whether the FY 2004 Military Retirement Fund (Fund) financial statements are presented fairly in accordance with Office of Management and Budget Bulletin No. 01-09, "Form and Content of Agency Financial Statements," September 25, 2001. We have again contracted with Deloitte and Touche LLP (D&T) to perform the audit. They will assess internal controls and compliance with laws and regulations pertaining to the financial statements and will also follow up on corrective actions resulting from previous audits of the Fund's financial statements. To fulfill CFO Act prescribed responsibilities for the OIG, we will evaluate the nature, timing and extent of the audit work; monitor progress throughout the audit; review working papers; meet with audit management and staff members; perform independent tests of the accounting records; and perform other procedures as appropriate. This project was announced December 16, 2003. (B. Sauls/(703) 604-9129)

**U.S. Army Corps of Engineers Controls Over Financial Information Imported into the Defense Departmental Reporting System - Audited Financial Statements (D2004FI-0067)**

The objective of this audit is to determine whether the U.S. Army Corps of Engineers has effective controls over the transfer of financial information from the Corps of Engineers Enterprise Management Information System to the Defense Departmental Reporting System-Audited Financial Statements. This project was announced January 12, 2004.

(R. Bird/(703) 604-9102)

**Department of Defense Financial Reporting of Operating Materials and Supplies (D2004FJ-0091)**

The overall objective of the audit is to evaluate management assertions pertaining to completeness and existence of DoD operating materials and supplies accounts and to determine whether these accounts are presented fairly on the financial statements in accordance with OMB requirements. The audit will also assess the internal control structure as it pertains to operating materials and supplies transactions. This project will support the audit of the DoD-wide consolidated financial statements required by the Federal Financial Managers Act of 1994. This project was announced January 29, 2004.

(J. Kornides/(614)751-1400, x211)

**Contracts Classified as Irreconcilable in the Mechanization of Contract Administration Services System (D2004FJ-0094)**

The overall objective will be to review the actions the Defense Finance and Accounting Service and Defense Contract Management Agency took in their attempt to reconcile contracts that were considered irreconcilable. This project was announced February 5, 2004. (J. Kornides/(614)751-1400, x211)

**Audit Assessment of the U.S. Army Corps of Engineers Civil Works, FY 2004 Financial Statements for the Fiscal Years Ending September 30, 2004 and 2003 (Project D2004FE-0097)**

The overall objective is to determine whether the U.S. Army Corps of Engineers, Civil Works, FY 2004 Financial Statements are ready for an audit. In regards to the FY 2004 Balance Sheet, either the Inspector General of the Department of Defense or an independent auditor or Service Audit Agency will perform the audit assessment. In the event that the Inspector General performs the audit assessment of the FY 2004 Balance Sheet, then

the corrected deficiencies identified during FY 2003 will be reviewed. If a contractor performs the audit assessment, the Inspector General will maintain oversight of the audit assessment. In regards to the Statement of Net Costs, Statement of Budgetary Resources, and Statement of Financing, an independent auditor or Service Audit Agency will perform the audit assessments. This project was announced February 9, 2004. (R. Jolliffe/(703) 604-9146)

**DoD Medicare-Eligible Retiree Health Care Fund for FY 2004 (D2004FJ-0096)** The objective is to oversee audit work performed by Deloitte & Touche LLP (D&T) on the DoD Medicare Eligible Retiree Health Care fund for FY 2004. D&T will assess internal controls and compliance with laws and regulations pertaining to the financial statements. They will also follow up on corrective actions resulting from related audits. This project was announced February 12, 2004. (J. Kornides/(614) 751-1400 x 211)

**Accounting for Sperry Marine Pension Plan Assets under an Advance Agreement with Litton Industries (D2004PT-0001)** The overall objective is to evaluate the December 1997 advance agreement between Litton Industries, Inc., and the United States Government concerning the merger of the Sperry Marine, Inc. Employees Retirement Plan, and Litton Industries, Inc., Retirement Plan B. The evaluation will determine whether the pension accounting under the advance agreement was fair and equitable to the Government, and was in compliance with Cost Accounting Standard (CAS) 413, "Adjustment and Allocation of Pension Cost". It will examine whether a proper adjustment to previously determined pension costs was made in accordance with the segment closing provisions of CAS 413.50(c)(12). This project was announced February 2, 2004. (R. Meissner/(703) 604-8911)

**"Appropriations Received" Line Item on the Statement of Budgetary Resources for the FY 2004 Mid-Year DoD Agency-Wide Financial Statements (D2004FA-0117)** The Under Secretary of Defense (Comptroller)/Chief Financial Officer has asserted that the Appropriations Received line item on the Statement of Budgetary Resources is ready for audit. At the request of the DoD Financial Improvement Executive Steering Committee, the audit will assess the reliability of the subject line item. The audit will include the Appropriations Received for the 11 reporting entities shown on the Combining Statement of Budgetary Resources, and will be conducted in accordance with generally accepted government auditing standards. This project was announced February 27, 2004. (L. Peek/(703) 604-9587)

**Identification and Reporting of Erroneous Payments in the DoD (D2004FJ-0118)** The objective of the audit is to determine whether DoD adequately reviewed all programs and activities they administer and identified and reported those that may be susceptible to significant erroneous payments. The audit will also determine whether DoD adequately estimated the amount of erroneous payments and prepared accurate progress reports on actions to reduce erroneous payments. This project was announced March 3, 2004. (J. Kornides/(614) 751-1400 x211)

**Contract Financing Payments (D2004FJ-0126)** The objective of the audit is to determine whether accounting policy and procedures are in place to properly record and account for contract financing payments. In addition, the audit will review management controls over

paying and administering contracts with financing payments. This project was announced March 23, 2004. (J. Kornides/(614) 751-1400)

**Development and Management of the Army Game Project (D2004FD-0146)** This audit is in response to a referral from the Naval Inspector General. The objectives are to evaluate allegations of project mismanagement by the Naval Postgraduate School and perform a reconciliation of funds expended and obligated against the project to date. Specifically, the audit will determine whether project management at the Naval Postgraduate School was effective and what costs have been incurred. This project was announced April 19, 2004. (R Jolliffe/(703) 604-9146)

**Environmental Liabilities Required to Be Reported on Annual Financial Statements (D2003CB-0037)** The objective of this audit is to determine the reliability of the processes and data used to report environmental liabilities on financial statements. This project was announced January 31, 2003. (W. Gallagher/(703) 604-9270)

**FY 2003 Financial Statements for the Defense Intelligence Agency (D2003FI-0093)** This audit supports the requirements of P.L. 107-306, "Intelligence Authorization Act for FY 2003," which directed that the Defense Intelligence Agency report activities being undertaken to ensure its financial statements can be audited in accordance with applicable laws and requirements of OMB. The audit will review and evaluate the form and content of the FY 2003 Financial Statements for the Defense Intelligence Agency and information supporting those statements to determine whether applicable guidance and accounting standards were followed. It will also assess management's actions and progress in improving financial systems and procedures in support of future comprehensive audits of the financial statements required by the Senate Select Committee on Intelligence. This project was announced March 13, 2003. (L. Peek/(703) 604-9587)

**FY 2003 Financial Statements for the National Imagery and Mapping Agency (D2003FI-0094)** This audit supports the requirements of P.L. 107-306, "Intelligence Authorization Act for FY 2003," which directed that the National Imagery and Mapping Agency report activities being undertaken to ensure its financial statements can be audited in accordance with applicable laws and requirements of the OMB. The audit will review and evaluate the form and content of the FY 2003 Financial Statements for the Defense Intelligence Agency and information supporting those statements to determine whether applicable guidance and accounting standards were followed. It will also assess management's actions and progress in improving financial systems and procedures in support of future comprehensive audits of the financial statements required by the Senate Select Committee on Intelligence. This project was announced March 13, 2003. (L. Peek/(703) 604-9587)

**Accounting Adjustments Within the Navy Working Capital Fund (D2003FC-0098)** The objective of the review is to determine the merit of concerns raised regarding the accuracy of financial information reported in Navy Working Capital Fund financial statements. This project was announced March 31, 2003. (R. Kidd/(703) 604-9159)

**Preparation of the FY 2003 Financial Statements for the National Security Agency (D2003FI-0108)** This audit supports the requirements of the Senate Select Committee on Intelligence Report No. 107-63 and Report No. 107-149. The objective is to review and evaluate the presentation and content of the FY 2003 Financial Statements for the National Security Agency and the information supporting those statements to determine whether applicable guidance and accounting standards were followed. The audit will focus on the budgetary general ledger accounts and the acquisition of the new Agency accounting system. It will also assess management's actions and progress in improving the compilation process for preparing statements and determine the status of prior audit recommendations. This project was announced April 3, 2003. (L. Peek/(703) 604-9587)

**Military Retirement Fund Processes Related to Deceased Retirees (D2003FH-0104)** This audit is a continuation of our annual audit responsibilities of the Military Retirement Fund Financial Statements. One objective of the subject audit is to test the accuracy of the data for retirees and annuitants being paid by the Defense Finance and Accounting Service (DFAS) using a computer "data mining" software program. Another objective is to evaluate approximately 45,000 suspended pay accounts where the payee is presumed dead by the DFAS, but they continue to maintain the account until they receive an official death certificate. The audit will compare data with the Social Security Administration and the Department of Veteran Affairs and identify the individual accounts that these agencies have closed out due to the death of the payee. This project was announced April 15, 2003.  
(D. Vincent/(703) 604-9109)

**Antideficiency Act Investigation of the Research, Development, Test and Evaluation, Defense-Wide Appropriation Account 97 1989/1990 0400 (D2003FM-0122)** The investigation was requested by the Under Secretary of Defense (Comptroller)/Chief Financial Officer. The objective is to determine whether an Antideficiency Act Violation occurred. This project was announced May 8, 2003. (R. Bird/(703) 604-9102)

**Management Controls Over FY 2003 Health Care Costs for DoD Medicare-Eligible Retirees (D2003FJ-0129)** The objective of the audit is to determine the adequacy of management controls over FY 2003 health care costs that were incurred providing health care to Medicare-eligible retirees, retiree family members, and survivors. This project was announced May 22, 2003. (J. Kornides/(614) 751-1400 x 211)

**FY 2003 Military Retirement Fund Financial Statements (D2003FH-0124)** The objective of the OIG DoD is to oversee audit work performed by Deloitte and Touche (D&T) on the Military Retirement Fund for FY 2003. D&T will determine whether the FY 2003 Fund financial statements are presented fairly in accordance with OMB Bulletin No. 01-09, "Form and Content of Agency Financial Statements," September 25, 2001. The audit will support the FY 2003 DoD-wide consolidated financial statements audit. This project was announced June 6, 2003. (D. Vincent/(703) 604-9109)

**Allegations to the Defense Hotline Concerning Funds “Parked” at the U.S. Special Operations Command (D2003FH-0184)** The objective will be to review the allegations to the Defense Hotline concerning funds “parked” at the U.S. Special Operations Command by the Office of the Under Secretary of Defense (Comptroller). This project was announced August 6, 2003. (D. Vincent/(703) 604-9109)

## **HEALTH CARE AND HUMAN CAPITAL**

**TRICARE Payments to Overseas Host Nation Providers** The primary audit objective will be to evaluate controls over TRICARE payments made to overseas host nation healthcare providers. (M. Joseph/(757) 872-4698)

**Strategic Management of Human Capital Reporting (D2003AE-0078)** The objective was to examine DoD reporting on the President's Management Agenda Initiative for Strategic Management of Human Capital to the Office of Management and Budget. Specifically, the audit verified the adequacy of support for DoD actions for selected performance indicators and measures established to fulfill the accomplishment of DoD human capital goals. Report D-2004-071 was issued April 14, 2004. (J. Meling/(703) 604-9091)

**Management of Pharmaceutical Inventory at Military Treatment Facilities (D2003LF-0109)** The overall audit objective will be to evaluate the effectiveness of the management of pharmaceutical inventory at military treatment facilities. Specifically, the audit will evaluate the pharmaceutical returns management program, maintenance of pharmaceutical inventory, handling of excess and expired drugs, as well as other aspects of managing pharmaceutical inventory. This project was announced April 18, 2003.  
(M. Joseph/(757) 872-4698)

**DoD Compliance With the Uniformed and Overseas Citizens Absentee Voting Act (D2003LF-0188)** The overall objective was to assess the effectiveness of DoD voting assistance programs. The specific objective was to evaluate the compliance of DoD voting assistance programs with the Uniformed and Overseas Citizens Absentee Voting Act (the Act), DoD implementing regulations, and other requirements of law regarding voting by members of the Armed Forces. Report D-2004-065 was issued March 31, 2004.  
(M. Joseph/(757) 872-4801)

## INFORMATION TECHNOLOGY RESOURCES

### **Implementation of the Federal Information Security Management Act for FY 2004**

**(D2004AS-0081)** The objective is to assess the DoD implementation of Title III, section 301, “Federal Information Security Management Act” of the E-Government Act of 2002 (Public Law 107-347). Specifically, the audit will determine whether DoD has developed, implemented, and is maintaining an agency-wide plan of action and milestone process. (K. Truex/(703) 604-8966)

### **DoD Implementation of the FISMA for FY 2004 as the Act Pertains to Information**

**Technology Training and Awareness (D2004AL-0136)** In association with Project D2004AS-0081, the overall objective is to assess the DoD implementation of Title III, section 301, “Federal Information Security Management Act” of the E-Government Act of 2002 (Public Law 107-347). Pursuant to the initial project, the Washington Headquarters Services, the Defense Contract Management Agency, and the Defense Commissary Agency were identified as additional organizations to visit. Specifically, this audit will determine whether all agency employees received information technology (IT) security training and awareness, including contractors, and whether employees with significant IT security responsibilities were properly trained according to their level of responsibility. This project was announced April 1, 2004. (K. Truex/(703) 604-8966)

### **DoD Implementation of the FISMA for FY 2004 as the Act Pertains to System Status**

**Reporting (D2004AL-0139)** In association with Project D2004AS-0081, the overall objective is to assess the DoD implementation of Title III, section 301, “Federal Information Security Management Act” of the E-Government Act of 2002 (Public Law 107-347). Specifically, this audit will determine whether adequate processes and controls are in place to develop and report DoD information technology system status. This project was announced April 2, 2004. (K. Truex/(703) 604-8966)

### **Reporting of DoD Capital Investments for Information Technology in Support of the FY**

**2005 President’s Budget (D2004AL-0148)** In association with Project D2004AS-0081, the overall objective of the audit is to determine whether Information Technology Capital Investment Reports submitted to Office of Management and Budget (OMB) in support of the President’s Budget for FY 2005 demonstrated that DoD was effectively and efficiently managing information technology resources. Specifically, the audit will verify and validate whether DoD Components, through the Assistant Secretary of Defense (Networks and Information Integration), are reporting information technology investments in accordance with OMB Circular A-11, Part 7, “Planning, Budgeting, Acquisition, and Management of Capital Assets,” July 2003. This project was announced April 14, 2004. (K. Truex/(703) 604-8966)

**Acquisition Management of Automated Information Systems (D2004AD-0005)** We will continue our series of audits to evaluate the acquisition management of selected automated information systems. Specifically, the selected information systems will be evaluated to determine if they are being cost effectively acquired, monitored, tested, and prepared for deployment and system life-cycle support in accordance with system acquisition and information assurance guidance. The audits will also evaluate the management control programs as they relate to the objective. (K. Truex/(703) 604-8966)

**Defense Hotline Allegation Concerning the Collaborative Force-Building Analysis, Sustainment, and Transportation Tool (D2004LG-0079)** The audit is being initiated in response to allegations made to the Defense Hotline. The audit objective is to determine the validity of the allegations concerning the development of the Collaborative Force-Building Analysis, Sustainment and Transportation tool. Specifically, the audit will determine whether DoD and the Joint Staff are taking appropriate actions to develop the tool. This project was announced January 14, 2004. (E. Klemstine/(703) 604-9172)

**DoD Electronic Government Information Reporting (D2003AL-0147)** The audit will verify and validate whether the Services and DoD components are adequately reporting information technology investments to OMB. Specifically, the audit will determine whether Exhibit 300, "Capital Asset Plan and Business Case," submissions demonstrate that DoD is managing its information technology investments in accordance with OMB and DoD guidance. This project was announced June 23, 2003. (C. Santoni/(703) 604-9051)

**Global Command and Control System - Korea (D2003LG-0032)** The objective of the audit was to evaluate the performance of the Global Command and Control System - Korea. Specifically, the audit reviewed whether the system is providing the single command, control, communications, computer, and intelligence resource for the theater that satisfies the needs of the warfighter. Report D-2004-068 was issued April 6, 2004. (E Klemstine/(703) 604-9172)

**Allegations Concerning Personnel Background Investigations and Clearances at the Space and Warfare Systems Command, Information Technology Center (D2003AS-0075)** The audit was performed in response to allegations concerning information security problems related to personnel working on defense information systems without proper background investigations and clearances. The objective was to determine whether Space and Naval Warfare Systems Command, Information Technology Center, background investigations and personnel security clearances are managed in accordance with statutory and regulatory requirements. The audit also reviewed the classification level of the networks, systems, and applications being developed, supported, or maintained at the command. Report D-2004-066 was issued April 9, 2004. (W. Scott/(703) 604-9049)

**DoD Implementation of the Federal Information Security Management Act for FY 2003 (D2003AS-0073)** The overall objective of the audit was to assess the DoD implementation of the Electronic Government Act of 2002. Specifically, the audit evaluated selected information security programs, projects, and networks to determine whether they comply with statutory

and DoD information assurance initiatives, policies, and procedures. Report D-2004-067 was issued April 8, 2004. (W. Scott/(703) 604-9049)

**Followup on the General Accounting Office and U.S. Army Audit Agency Audit**

**Recommendations for the U.S. Army Corps of Engineers (D2003FG-0139)** The objective is to followup on the General Accounting Office (GAO) Report (GAO-02-206), March 2002, and the U.S. Army Audit Agency Report (USAAA) (A-2002-0610-FFC), September 2002, audit recommendations on the U.S. Army Corps of Engineers. Specifically, the audit will determine whether the U.S. Army Corps of Engineers implemented the actions recommended by the GAO and the USAAA. This project was announced June 2, 2003.

(M. Beima/(703) 604-9139)

**Reliability of the Automated Cost Estimating Integrated Tools (D2003AE-0181)** The overall objective was to assess the reliability of the Automated Cost Estimating Integrated Tools used to estimate costs for acquisition programs. Specifically, the audit determined whether data generated by the Automated Cost Estimating Integrated Tools are sufficiently reliable and accurate. Report D-2004-074 was issued April 23, 2004.

(J. Meling/(703) 604-9091)

## LOGISTICS

**Military Department Implementation of Performance Based Logistics in Support of Weapon Systems (D2004LD-0041)** The overall audit objective will be to evaluate the progress of the Military Departments in implementing performance-based logistics in accordance with their published schedules. The audit will also assess the adequacy and availability of training and guidance related to performance-based logistics. This project was announced November 25, 2003. (T. Wing/(215) 737-3883)

**Selected Cooperative Threat Reduction Projects (D2004LG-0028)** The audit objective is to evaluate the effectiveness of DoD efforts in assisting the former Soviet Union countries in securing and eliminating weapons of mass destruction. The audit will assess the execution and success of selected projects under the Cooperative Threat Reduction program in securing and eliminating weapons of mass destruction. (E. Klemstine/(703) 604-9172)

**Technology Transfer and Export Controls Over the Joint Strike Fighter (D2004LG-0031)** The audit objective is to evaluate the adequacy of technology transfer and export controls over the Joint Strike Fighter. Specifically, the audit will identify the U.S. national security and foreign policy concerns related to the transfer of U.S. aircraft and associated components technology, including what technology transfer and export control procedures are in place to prevent the illegal transfer of technology. (E. Klemstine/(703) 604-9172)

**Management, Efficiency, and Effectiveness of DoD Readiness Reporting (D2004LA-0029)** The audit will evaluate the program management of readiness reporting initiatives combined with an evaluation of the efficiency and effectiveness of readiness reporting systems and procedures currently in use. It will also review the adequacy and development of a new joint readiness reporting system. (D. Bloomer/(703) 604-8863)

**Excess Defense Articles (D2004LG-0042)** The overall objective will be to evaluate the process for identifying, offering and transferring excess defense articles (EDA) from DoD inventory to international customers. Specifically, the audit will assess DoD's policies and procedures governing the EDA process to include the interactions of the Military Departments with other government agencies. (E. Klemstine/(703) 604-9172)

**Aircraft Use in the U.S. Central Command Area of Responsibility (D2004LA-0019)** The overall objective will be to evaluate whether aircraft within the U.S. Central Command's area of responsibility are being optimally operated and used in theater. Specifically, the audit will determine whether C-130 aircraft and personnel supporting the U.S. Central Command theater are used in the most effective and efficient manner. This project was announced November 4, 2003. (D. Bloomer/(703) 604-8865)

**Implementation of Performance Based Logistics for the Javelin Weapon System**

**(D2004LH-0047)** The overall audit objective is to evaluate the implementation of performance based logistics for the Javelin Weapon System. This project was announced December 22, 2003. (D. Payne/(703) 604-8907)

**Disposal Process for Navy Repairable Assets (D2003LD-0081)** The objective will be to evaluate the process used by the Navy to dispose of repairable assets. Specifically, the audit will evaluate the controls in place to ensure that repairable assets managed by the Naval Inventory Control Point and identified as excess or uneconomical to repair were appropriately disposed of and received by the Defense Reutilization and Marketing Service. This project was announced February 25, 2003. (T. Wing/(215) 737-3883)

**Accountability and Control of Materiel at the Marine Corps Multi-Commodity**

**Maintenance Center, Albany, Georgia (D2003LH-0144)** The audit was requested by the Assistant Deputy Under Secretary of Defense (Maintenance Policy, Programs, and Resources). The overall audit objective is to evaluate the effectiveness of policies and procedures used to account for and control materiel at the multi-commodity maintenance center. This project was announced July 9, 2003. (D. Payne/(703) 604-8907)

**Management of Military Personnel Assignments (D2003LA-0151)** The overall objective of the audit is to evaluate the Services' management of the assignment process for military personnel. Specifically, the audit will evaluate whether the assignment process for officers and enlisted personnel is managed to minimize the amount of time essential warfighting positions are vacant, to ensure that qualified personnel are assigned to those positions, and to ensure that training requirements to fully perform the duties of those positions are being met. In addition, the audit will evaluate how vacant essential warfighting positions adversely impact the readiness of deployed forces. This project was announced July 9, 2003.

(D. Bloomer/(703) 604-8863)

## OTHER

**Cumulative Effect of Exports (D2004LG-0041)** The overall objective will be to determine whether a process has been developed to assess the cumulative effect of past exports to countries of concern and whether that process sufficiently captures relevant export data to perform a comprehensive assessment. Specifically, the audit will assess the DoD ability to analyze the impact of export licenses granted by the U.S. Government as well as the policies and procedures with respect to data on the export of militarily critical technology and technical information. (E. Klemstine/(703) 604-9172)

**DoD Costs for Monitoring and Licensing Satellite Exports (D2004LG-0048)** The overall objective is to identify and assess DoD costs relating to national security controls on satellite exports for FY 1999 through FY 2003. Specifically, the audit will identify and assess DoD costs for monitoring satellite launches in foreign countries and evaluate the extent to which indirect costs were included in the amounts reimbursed by entities receiving those services from DoD. It will also identify and assess the costs associated with export license applications for satellites. This project was announced December 4, 2003. (E. Klemstine/(703) 604-9172)

**Base Realignment and Closure 2005 Data** The objective is to evaluate the validity, integrity, and supporting documentation of data collected and submitted for the BRAC 2005 process. In addition, the audits will evaluate whether the data and the process complied with the applicable BRAC internal control plans. (D. Culp/(703) 604-9335)

Number	Title	Date Announced
D2004CH-0054	Defense Contract Audit Agency	12/19/03
D2004CB-0056	Defense Commissary Agency	12/19/03
D2004CG-0065	Defense Contract Management Agency	12/19/03
D2004LH-0071	Defense Legal Services Agency	1/5/04
D2004FG-0070	Defense Finance and Accounting Service	1/6/04
D2004LG-0074	Defense Threat Reduction Agency	1/12/04
D2004LG-0075	Defense Security Cooperation Agency	1/12/04
D2004LD-0076	Defense Logistics Agency	1/13/04
D2004LH-0090	Defense POW/Missing Personnel Office	1/26/04
D2004AB-0085	Defense Advanced Research Projects Agency	1/27/04
D2004AB-0086	Missile Defense Agency	1/27/04
D2004AB-0087	Defense Information Systems Agency	1/27/04
D2004AB-0088	Defense Security Service	1/27/04
D2004LF-0100	TRICARE Management Activity	2/9/04
D2004LA-0099	DoD Education Activity	2/5/04
D2004CB-0107	Joint Chiefs of Staff	2/19/04
D2004CB-0108	American Forces Information Service	2/19/04

D2004CG-0110	Washington Headquarters Service	2/24/04
D2004CG-0111	Defense Technology Security Administration	2/24/04
D2004CA-0112	Defense Human Resources Activity	2/24/04
D2004CK-0129	Office of Economic Adjustment	2/24/04
D2004CG-0132	OSD, Director Administration and Management	3/24/04

**Integration of Network Centric Warfare Concepts into DoD Operations (D2003LA-0138)**

The overall objective will be to evaluate the implementation of network centric warfare into DoD operations. Specifically, the audit will determine whether DoD advances in network centric warfare have resulted in changes to military doctrine and have been fully integrated into military exercises. This project was announced June 3, 2003. (D. Bloomer/(703) 604-8863)

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## **Appendix A. OIG DoD Issue Area Planning and Coordination Groups**

<b>Group</b>	<b>Representative</b>	<b>Telephone</b>
Acquisition Program	Mary Ugone	(703) 604-9002
Base Realignment and Closure	Debbie Culp	(703) 604-9335
Construction and Installation Support	Debbie Culp	(703) 604-9335
Contracting Oversight	Terry McKinney	(703) 604-9288
Environment	Bill Gallagher	(703) 604-9270
Finance and Accounting	Paul Granetto	(703) 604-9101
Health Care and Human Capital	Mike Joseph	(757) 766-9108
Information Technology Resources	Wanda Scott	(703) 604-9049
Intelligence	Charles Santoni	(703) 604-9051
Logistics	Dennis Payne	(703) 604-8907

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## **Appendix B. Plan Distribution**

### **Office of the Secretary of Defense**

Under Secretary of Defense for Acquisition, Technology and Logistics  
Under Secretary of Defense (Comptroller)/Chief Financial Officer  
Under Secretary of Defense for Personnel and Readiness  
Under Secretary of Defense for Policy  
Assistant Secretary of Defense (Command, Control, Communications & Intelligence)  
Assistant Secretary of Defense (Public Affairs)  
Assistant Secretary of Defense (Reserve Affairs)  
Director, Defense Procurement  
Director, Acquisition Initiatives  
Director, Program Analysis and Evaluation  
Deputy Comptroller (Program/Budget), Office of the Under Secretary of Defense  
(Comptroller/CFO)  
Deputy CFO, Office of the Under Secretary of Defense (Comptroller/CFO)

### **Department of the Army**

Assistant Secretary of the Army (Financial Management and Comptroller)  
Inspector General, Department of the Army  
Auditor General of the Army  
Inspector General, U.S. Army Materiel Command  
Commander, U. S. Army Criminal Investigative Command

### **Department of the Navy**

Assistant Secretary of the Navy (Financial Management and Comptroller)  
Naval Inspector General  
Marine Corps Inspector General  
Auditor General of the Navy

### **Department of the Air Force**

Assistant Secretary of the Air Force (Financial Management and Comptroller)  
Inspector General of the Air Force

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## **Appendix B. Plan Distribution (Continued)**

### **Department of the Air Force (Continued)**

Auditor General of the Air Force

    Air Force Audit Agency/DO

    Air Force Audit Agency/FD

    Air Force Audit Agency/MS

    Air Force Audit Agency/FS

Commander, Air Force Materiel Command

Commander, Air Force Office of Special Investigations

Inspector General, Air Combat Command

Inspector General, Air Education and Training Command

Inspector General, Air Force Materiel Command

Inspector General, Air Force Reserve Command

Inspector General, Air Force Special Operations Command

Inspector General, Air Force Space Command

Inspector General, Air Mobility Command

Inspector General, Pacific Air Forces

Inspector General, U.S. Air Forces in Europe

### **Other Defense Organizations**

Director, Defense Contract Audit Agency

Director, Defense Commissary Agency

Director, Defense Contract Management Agency

Director, Defense Finance and Accounting Service

Director, Defense Logistics Agency

Inspector General, Defense Information Systems Agency

Inspector General, Defense Intelligence Agency

Inspector General, Defense Threat Reduction Agency

Inspector General, Joint Staff

Inspector General, National Reconnaissance Office

Inspector General, National Security Agency

Inspector General, National Imagery and Mapping Agency